



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बौद्धवार, 3 अगस्त, 2000/12 भावण, 1922

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171 002, the 29th July, 2000

No. EXN-F(1)3/2000.—The Governor of Himachal Pradesh is pleased to constitute a Committee to look into various issues concerning the Administration of Himachal Pradesh General Sales Tax Act, 1968, consisting of the following members :—

Official Members :

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| 1. Shri Padam Singh Chauhan, Additional Excise and Taxation Commissioner (SZ). | .. Convener |
| 2. Shri Ashok Mahajan, Dy. Excise and Taxation Commissioner (Central Zone), Mandi. | .. Member |
| 3. Shri Ravinder Singh Daulta, Assistant Excise and Taxation Commissioner (Legal). | .. Member |

Non-Official Members :

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| 1. Shri K. C. Chauhan, A. E. T. C. (Retired) | .. Member |
| 2. Shri Man Mohan Khanna, Advocate, Shimla | .. Member |
| 3. Shri Rakesh Kumar Mahajan, Advocate, Bagla Bhawan, Chhota Shimla-171002. | .. Member |
| 4. Shri Shashi Bhushan Mittal, M/s Mittal Traders Steel Dealer, Solan. | .. Member |
| 5. Shri Ashok Goswami, Main Bazar, Amb | .. Member |

2. In addition, the Committee shall be free to invite such other persons to participate in its deliberations as it deems fit.

3. The Committee shall make recommendations on the following issues :—

- (a) A clear enumeration of the objectives which should guide sales tax legislation and procedure ;
- (b) The extent and manner in which the existing sales tax legislation and procedures need review and amendment in order to achieve these objectives in a simple manner as possible keeping in view the interests of both the tax payers and the tax collecting agency. For this purpose, specifically the need to eliminate redundant, outdated and complex procedures which serve little or no purpose needs to be specifically brought out ;
- (c) The changes, if required in legislation and rules to facilitate early introduction of Value Added Tax ;
- (d) Any other issue concerning sales tax administration on which the committee wishes to make a recommendation.

4. The Committee may hold as many sittings as it deems fit in order to submit its report within a period of three months.

5. The TA/DA to the Non-Official members will be payable as per terms and conditions attached as at Appendix 'A'. The Excise and Taxation Commissioner, Himachal Pradesh, Shimla-171009 will be the Controlling Officer for the purpose of payment of TA/DA to non-official members.

APPENDIX-'A'

The Non-Official members of the Task Force will be given TA and DA as under :—

1. TRAVELLING ALLOWANCE :

- (i) *Journey by Rail.*—They will be treated at par with Government servants of the first grade and will be entitled to actual rail fare of the class of accommodation actually used but not exceeding the fare in which the Government servant of the first grade are normally entitled, i. e. accommodation of the highest class by whatever name may be called provided in the railway by which the journey is performed.

- (ii) *Journey by Road*.—They will be entitled to actual fare for travelling by taking single seat in the public bus, and if the journey is performed by motor cycle/scooter mileage allowance @ Rs. 1.00 per Km. for journey performed outside Himachal Pradesh and Rs. 1.20 per Km. in respect of journey performed within Himachal Pradesh or if the journey is performed by full taxi/own car, the member will be entitled to mileage allowance at the rate of Rs. 3.50 per Km. in respect of journey performed within Himachal Pradesh and Rs. 3.00 per Km. for the journey performed outside Himachal Pradesh.
- (iii) In addition to the actual fare of mileage as per item (i) and (ii) above, a member shall draw daily allowance for the entire absence from his permanent place of residence beginning with the departure from the place and ending with return to that place, at the same rates subject to the same terms and conditions as apply to grade-I officers of the State Government.

2. DAILY ALLOWANCE :

- (i) Non-Official members will be entitled to draw daily allowance for each day of the meeting at the rate of Rs. 120/- for attending deliberations of State Level Committee. Non-official members attending meetings of other committees (which are not of State Level) will be entitled to daily allowance at the same rate admissible to grade-I officers of the State Government.
- (ii) In addition to daily allowance for the days of the meeting, a member shall also be entitled to daily allowance for halt on tour and out station in connection with the affairs of committee as under :—
- | | |
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| (a) If the absence from headquarters does not exceed six hours | .. Nil |
| (b) If the absence from headquarters exceeds six hours but does not exceed 12 hours. | .. 70% |
| (c) If the absence from headquarters exceeds 12 hours | .. Full |

3. CONVEYANCE ALLOWANCE

A member, resident at a place where the meeting of the committee is held will not be entitled to travelling and daily allowance on the scale indicated above but will be allowed only the actual cost of conveyance hired subject to a maximum of Rs. 20.00 per day. Before the claim is actually paid for, the controlling officer should verify the claim and satisfy himself after obtaining such details as may be considered necessary, that the actual expenditure was not less than the amount claimed,

If such a member uses his own car, for local journey in connection with the purpose mentioned above, he will be granted mileage allowance at the rates admissible to officers of the first grade subject to a maximum of Rs. 20.00 per day.

4. The members will be eligible for travelling allowance for the journey actually performed in connection with the meetings of the Committee from and to the places of their permanent residence to attend the meeting of the committee or return to the place other than the place

of his permanent residence after the termination of the meeting. Travelling Allowance shall be worked out on the basis of the distance actually travelled or the distance between the place of permanent residence and the venue of the meeting whichever is less.

5. The provision of rules 4.17 and 6.1 of the Himachal Pradesh Treasury Rules will apply *mutatis* in the case of over payment made on account of Travelling Allowance to non-official members.

6. The Commissioner, Excise and Taxation, Himachal Pradesh will be the controlling officer in regard to the countersigning of the travelling allowance bills of the non-official members.

By order,

Sd/-
Commissioner-cum-Secretary.